77.	 3,225.00	to	3,249.99	129
78.	 3,250.00	to	3,274.99	130
79.	 3,275.00	to	3,299.99	131
80.	 3,300.00	to	3,324.99	132
81.	 3,325.00	to	3,349.99	133
82.	 3,350.00	to	3,374.99	134
83.	 3,375.00	to	3,399.99	135
84.	 3,400.00	to	3,424.99	136
85.	 3,425.00	to	3,449.99	137
86.	 3,450.00	to	3,474.99	138
87.	 3,475.00	to	3,499.99	139
88.	 3,500.00	to	3,524.99	140
89.	 3,525.00	to	3,549.99	141
90.	 3,550.00	to	3,574.99	142
91.	 3,575.00	to	3,599.99	143
92.	 3,600.00	to	3,624.99	144
93.	 3,625.00	to	3,649.99	145
94.	 3,650.00	to	3,674.99	146
95.	 3,675.00	to	3,699.99	147
96.	 3,700.00	to	3,724.99	148
97.	 3,725.00	to	3,749.99	149
98.	 3,750.00	to	3,774.99	150
99.	 3,775.00	to	3,799.99	151
100.	 3,800.00	to	3,824.99	152

101.		3,825.00	to	3,849.99	153
102.		3,850.00	to	3,874.99	154
103.		3,875.00	to	3,899.99	155
104.		3,900.00	to	3,924.99	156
105.		3,925.00	to	3,949.99	157
106.		3,950.00	to	3,974.99	158
107.		3,975.00	to	3,999.99	159
108.		4,000.00	to	4,024.99	160
109.	•••••	4,025.00	to	4,049.99	161
110.		4,050.00	to	4,074.99	162
111.		4,075.00	to	4,099.99	163
112.		4,100.00	to	4,124.99	164
113.		4,125.00	to	4,149.99	165
114.		4,150.00	to	4,174.99	166
115.		4,175.00	to	4,199.99	167
116.		4,200.00	to	4,224.99	168
117.		4,225.00	to	4,249.99	169
118.		4,250.00	to	4,274.99	170
119.		4,275.00	to	4,299.99	171
120.		4,300.00	to	4,324.99	172
121.		4,325.00	to	4,349.99	173
122.		4,350.00	to	4,374.99	174
123.		4,375.00	to	4,399.99	175
124.		4,400.00	to	4,424.99	176

125.		4,425.00	to	4,449.99	177
126.		4,450.00	to	4,474.99	178
127.		4,475.00	to	4,499.99	179
128.		4,500.00	to	4,524.99	180
129.		4,525.00	to	4,549.99	181
130.		4,550.00	to	4,574.99	182
131.		4,575.00	to	4,599.99	183
132.		4,600.00	to	4,624.99	184
133.		4,625.00	to	4,649.99	185
134.		4,650.00	to	4,674.99	186
135.		4,675.00	to	4,699.99	187
136.		4,700.00	to	4,724.99	188
137.		4,725.00	to	4,749.99	189
138.		4,750.00	to	4,774.99	190
139.		4,775.00	to	4,799.99	191
140.		4,800.00	to	4,824.99	192
141.		4,825.00	to	4,849.99	193
142.		4,850.00	to	4,874.99	194
143.		4,875.00	to	4,899.99	195
144.		4,900.00	to	4,924.99	196
145.		4,925.00	to	4,949.99	197
146.	• • • • • • • • • • • • • • • • • • • •	4,950.00	to	4,974.99	198
147.	•••••	4,975.00	to	4,999.99	199
148.		5,000.00	to	5,024.99	200

SECTION 79

149.	 5,025.00	to	5,049.99	201
150.	 5,050.00	to	5,074.99	202
151.	 5,075.00	to	5,099.99	203
152.	 5,100.00	to	5,124.99	204
153.	 5,125.00	to	5,149.99	205
154.	 5,150.00	to	5,174.99	206
155.	 5,175.00	to	5,199.99	207
156.	 5,200.00	to	5,224.99	208
157.	 5,225.00	to	5,249.99	209
158.	 5,250.00	to	5,274.99	210
159.	 5,275.00	to	5,299.99	211
160.	 5,300.00	to	5,324.99	212
161.	 5,325.00	to	5,349.99	213
162.	 5,350.00	to	5,374.99	214
163.	 5,375.00	to	5,399.99	215
164.	 5,400.00	to	5,424.99	216
165.	 5,425.00	to	5,449.99	217
166.	 5,450.00	to	5,474.99	218
167.	 5,475.00	to	5,499.99	219
168.	 5,500.00	to	5,524.99	220
169.	 5,525.00	to	5,549.99	221
170.	 5,550.00	to	5,574.99	222
171.	 5,575.00	to	5,599.99	223
172.	 5,600.00	to	5,624.99	224

173.		5,625.00	to	5,649.99	225
174.		5,650.00	to	5,674.99	226
175.	•••••	5,675.00	to	5,699.99	227
176.		5,700.00	to	5,724.99	228
177.		5,725.00	to	5,749.99	229
178.		5,750.00	to	5,774.99	230
179.		5,775.00	to	5,799.99	231
180.		5,800.00	to	5,824.99	232
181.		5,825.00	to	5,849.99	233
182.		5,850.00	to	5,874.99	234
183.		5,875.00	to	5,899.99	235
184.		5,900.00	to	5,924.99	236
185.		5,925.00	to	5,949.99	237
186.		5,950.00	to	5,974.99	238
187.		5,975.00	to	5,999.99	239
188.		6,000.00	to	6,024.99	240
189.		6,025.00	to	6,049.99	241
190.		6,050.00	to	6,074.99	242
191.		6,075.00	to	6,099.99	243
192.		6,100.00	to	6,124.99	244
193.		6,125.00	to	6,149.99	245
194.		6,150.00	to	6,174.99	246
195.	•••••	6,175.00	to	6,199.99	247
196.		6,200.00	to	6,224.99	248

197.	 6,225.00	to	6,249.99	249
198.	 6,250.00	to	6,274.99	250
199.	 6,275.00	to	6,299.99	251
200.	 6,300.00	to	6,324.99	252
201.	 6,325.00	to	6,349.99	253
202.	 6,350.00	to	6,374.99	254
203.	 6,375.00	to	6,399.99	255
204.	 6,400.00	to	6,424.99	256
205.	 6,425.00	to	6,449.99	257
206.	 6,450.00	to	6,474.99	258
207.	 6,475.00	to	6,499.99	259
208.	 6,500.00	to	6,524.99	260
209.	 6,525.00	to	6,549.99	261
210.	 6,550.00	to	6,574.99	262
211.	 6,575.00	to	6,599.99	263
212.	 6,600.00	to	6,624.99	264
213.	 6,625.00	to	6,649.99	265
214.	 6,650.00	to	6,674.99	266
215.	 6,675.00	to	6,699.99	267
216.	 6,700.00	to	6,724.99	268
217.	 6,725.00	to	6,749.99	269
218.	 6,750.00	to	6,774.99	270
219.	 6,775.00	to	6,799.99	271
220.	 6,800.00	to	6,824.99	272

221.		6,825.00	to	6,849.99	273
222.		6,850.00	to	6,874.99	274
223.		6,875.00	to	6,899.99	275
224.		6,900.00	to	6,924.99	276
225.		6,925.00	to	6,949.99	277
226.		6,950.00	to	6,974.99	278
227.		6,975.00	to	6,999.99	279
228.		7,000.00	to	7,024.99	280
229.	.,	7,025.00	to	7,049.99	281
230.		7,050.00	to	7,074.99	282
231.		7,075.00	to	7,099.99	283
232.		7,100.00	to	7,124.99	284
233.		7,125.00	to	7,149.99	285
234.		7,150.00	to	7,174.99	286
235.		7,175.00	to	7,199.99	287
236.		7,200.00	to	7,224.99	288
237.		7,225.00	to	7,249.99	289
238.		7,250.00	to	7,274.99	290
239.		7,275.00	to	7,299.99	291
240.		7,300.00	to	7,324.99	292
241.		7,325.00	to	7,349.99	293
242.		7,350.00	to	7,374.99	294
243.		7,375.00	to	7,399.99	295
244.		7,400.00	to	7,424.99	296

245.	 7,425.00	to	7,449.99	297
246.	 7,450.00	to	7,474.99	298
247.	 7,475.00	to	7,499.99	299
248.	 7,500.00	to	7,524.99	300
249.	 7,525.00	to	7,549.99	301
250.	 7,550.00	to	7,574.99	302
251.	 7,575.00	to	7,599.99	303
252.	 7,600.00	to	7,624.99	304
253.	 7,625.00	to	7,649.99	305
254.	 7,650.00	to	7,674.99	306
255.	 7,675.00	to	7,699.99	307
256.	 7,700.00	to	7,724.99	308
257.	 7,725.00	to	7,749.99	309
258.	 7,750.00	to	7,774.99	310
259.	 7,775.00	to	7,799.99	311
260.	 7,800.00	to	7,824.99	312
261.	 7,825.00	to	7,849.99	313
262.	 7,850.00	to	7,874.99	314
263.	 7,875.00	to	7,899.99	315
264.	 7,900.00	to	7,924.99	316
265.	 7,925.00	to	7,949.99	317
266.	 7,950.00	to	7,974.99	318
267.	 7,975.00	to	7,999.99	319
268.	 8,000.00	to	8,024.99	320

269.		8,025.00	to	8,049.99	321
270.		8,050.00	to	8,074.99	322
271.		8,075.00	to	8,099.99	323
272.		8,100.00	to	8,124.99	324
273.		8,125.00	to	8,149.99	325
274.		8,150.00	to	8,174.99	326
275.		8,175.00	to	8,199.99	327
276.		8,200.00	to	8,224.99	328
277.		8,225.00	to	8,249.99	329
278.		8,250.00	to	8,274.99	330
279.		8,275.00	to	8,299.99	331
280.		8,300.00	to	8,324.99	332
281.		8,325.00	to	8,349.99	333
282.	•••••	8,350.00	to	8,374.99	334
283.		8,375.00	to	8,399.99	335
284.		8,400.00	to	8,424.99	336
285.		8,425.00	to	8,449.99	337
286.		8,450.00	to	8,474.99	338
287.		8,475.00	to	8,499.99	339
288.		8,500.00	to	8,524.99	340
289.	•••••	8,525.00	to	8,549.99	341
290.		8,550.00	to	8,574.99	342
291.		8,575.00	to	8,599.99	343
292.		8,600.00	to	8,624.99	344

293.		8,625.00	to	8,649.99	345
294.		8,650.00	to	8,674.99	346
295.		8,675.00	to	8,699.99	347
296.		8,700.00	to	8,724.99	348
297.		8,725.00	to	8,749.99	349
298.		8,750.00	to	8,774.99	350
299.		8,775.00	to	8,799.99	351
300.		8,800.00	to	8,824.99	352
301.		8,825.00	to	8,849.99	353
302.		8,850.00	to	8,874.99	354
303.		8,875.00	to	8,899.99	355
304.	•••••	8,900.00	to	8,924.99	356
305.		8,925.00	to	8,949.99	357
306.	••••••	8,950.00	to	8,974.99	358
307.	••••••	8,975.00	to	8,999.99	359
308.	•••••	9,000.00	to	9,024.99	360
309.		9,025.00	to	9,049.99	361
310.	• • • • • • • • • • • • • • • • • • • •	9,050.00	to	9,074.99	362
311.		9,075.00	to	9,099.99	363
312.	•••••	9,100.00	to	9,124.99	364
313.		9,125.00	to	9,149.99	365
314.		9,150.00	to	9,174.99	366
315.		9,175.00	to	9,199.99	367
316.		9,200.00	to	9,224.99	368

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318 9,250.00 and over	370
317 9,225.00 to 9,249.99	369

SECTION 80. 108.05 (2) (c) of the statutes is amended to read:

108.05 (2) (c) This chapter's maximum weekly benefit rate, as to weeks of unemployment in the ensuing half year, shall equal the result obtained by rounding 66–2/3% of the "average wages per average week" to the nearest multiple of one dollar, and the minimum weekly benefit rate shall be an amount which is 15% 14.6 percent of the maximum rate and adjusted, if not a multiple of one dollar, to the next lower multiple of one dollar.

SECTION 81. 108.05 (3) (a) of the statutes is amended to read:

earns wages in a given week, the first \$30 of the wages shall be disregarded and the employee's applicable weekly benefit payment shall be reduced by 67% of the remaining amount, except that no such employee is eligible for benefits if the employee's benefit payment would be less than \$5 for any week. For purposes of this paragraph, "wages" includes any salary reduction amounts earned that are not wages and that are deducted from the salary of a claimant by an employer pursuant to a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125, and any amount that a claimant would have earned in available work under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) (bm), but excludes any amount that a claimant earns for services performed as a volunteer fire fighter, volunteer emergency medical technician, or volunteer first responder. In applying this paragraph, the department shall disregard discrepancies of less than \$2 between wages reported by employees and employers.

SECTION 82. 108.05 (3) (a) of the statutes, as affected by 2013 Wisconsin Acts (Assembly Bill 15) and (this act), is repealed and recreated to read:

108.05 (3) (a) Except as provided in pars. (c), (d) and (dm) and s. 108.062, if an eligible employee earns wages in a given week, the first \$30 of the wages shall be disregarded and the employee's applicable weekly benefit payment shall be reduced by 67% of the remaining amount, except that no such employee is eligible for benefits if the employee's benefit payment would be less than \$5 for any week. For purposes of this paragraph, "wages" includes any amount that a claimant would have earned in available work under s. 108.04 (1) (a) which is treated as wages under s. 108.04 (1) (bm), but excludes any amount that a claimant earns for services performed as a volunteer fire fighter, volunteer emergency medical technician, or volunteer first responder. In applying this paragraph, the department shall disregard discrepancies of less than \$2 between wages reported by employees and employers.

SECTION 83. 108.06 (1) of the statutes is amended to read:

108.06 (1) Except as provided in subs. sub. (6) and (7) and ss. 108.141 and 108.142, no claimant may receive total benefits based on employment in a base period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the claimant's base period wages, whichever is lower. Except as provided in subs. sub. (6) and (7) and ss. 108.141 and 108.142, if a claimant's base period wages are reduced or canceled under s. 108.04 (5) or (18), or suspended under s. 108.04 (1) (f), (10) (a), or (17), the claimant may not receive total benefits based on employment in a base period greater than 26 times the claimant's weekly benefit rate under s. 108.05 (1) or 40% of the base period wages not reduced, canceled or suspended which were paid or payable to the claimant, whichever is lower.

SECTION 84. 108.06 (2) (c) of the statutes is amended to read:

108.06 (2) (c) No benefits are payable to a claimant for any week of unemployment not occurring during the claimant's benefit year except under sub. (7) and ss. 108.141 and 108.142.

SECTION 85. 108.06 (2) (cm) of the statutes is amended to read:

108.06 (2) (cm) If an employee qualifies to receive benefits using the base period described in s. 108.02 (4) (b), the wages used to compute the employee's benefit entitlement are not available for use in any subsequent benefit computation for the same employee, except under sub. (7) and s. 108.141 or 108.142.

SECTION 86. 108.06 (3) of the statutes is amended to read:

108.06 (3) There shall be payable to an employee, for weeks ending within the employee's benefit year, only those benefits computed for that benefit year based on the wages paid to the employee in the immediately preceding base period. Wages used in a given benefit computation are not available for use in any subsequent benefit computation except under sub. (7) and s. 108.141.

SECTION 87. 108.06 (6) (intro.) of the statutes is amended to read:

108.06 (6) (intro.) If a claimant has established a benefit year prior to the effective date of any increase in the maximum weekly benefit rate provided under s. 108.05 (1), the claimant has not exhausted his or her total benefit entitlement under sub. (1) for that benefit year on that effective date, and the claimant was entitled to receive the maximum weekly benefit rate under s. 108.05 (1) that was in effect prior to that effective date, the limitation on the total benefits authorized to be paid to a claimant under sub. (1) does not apply to that claimant in that benefit year. Unless sub. (7) or s. 108.141 or 108.142 applies, the claimant's remaining benefit entitlement in that benefit year for the period beginning on that effective date shall be computed by:

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SECTION 88. 108.06 (7) of the statutes is repealed.

Section 89. 108.10 (intro.) of the statutes is amended to read:

108.10 Settlement of issues other than benefit claims. (intro.) In connection with any issue arising under this chapter as to the status or liability of an employing unit in this state, for which no review is provided under s. 108.09 or 108.227 (5) and whether or not a penalty is provided in s. 108.24, the following procedure shall apply:

SECTION 90. 108.14 (8n) (e) of the statutes is amended to read:

108.14 (8n) (e) The department shall charge this state's share of any benefits paid under this subsection to the account of each employer by which the employee claiming benefits was employed in the applicable base period, in proportion to the total amount of wages he or she earned from each employer in the base period, except that if s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t), (7m) or (8) (a) or 108.07 (3), (3r), (5) (b) or (8) would have applied to employment by such an employer who is subject to the contribution requirements of ss. 108.17 and 108.18, the department shall charge the share of benefits based on employment with that employer to the fund's balancing account, or, if s. 108.04 (1) (f) or (5) or 108.07 (3) would have applied to an employer that is not subject to the contribution requirements of ss. 108.17 and 108.18, the department shall charge the share of benefits based on that employment in accordance with s. 108.07 (5) (a) and (b). The department shall also charge the fund's balancing account with any other state's share of such benefits pending reimbursement by that state.

SECTION 91. 108.14 (19) of the statutes is amended to read:

108.14 (19) On or about February No later than March 15 annually, the department shall prepare and furnish to the council on unemployment insurance a

under this chapter.

report summarizing the department's activities related to detection and prosecution
of unemployment insurance fraud in the preceding year. The department shall
include in the report information about audits conducted by the department under
sub. (20), including the number and results of audits performed, in the previous year.
SECTION 92. 108.14 (20) of the statutes is created to read:
108.14 (20) The department shall conduct random audits on claimants for
benefits under this chapter to assess compliance with the work search requirements
under s. 108.04 (2) (a) 3.
SECTION 93. 108.14 (21) of the statutes is created to read:
108.14 (21) The department shall maintain a portal on the Internet that allows
employers and claimants to log in and file with the department complaints related
to the administration of this chapter.
SECTION 94. 108.14 (22) of the statutes is created to read:
108.14 (22) The department shall maintain a searchable, electronic database
of significant decisions made by the commission on matters under this chapter for
the use of attorneys employed by the department and other individuals employed by
the department whose duties necessitate use of the database.
SECTION 95. 108.14 (23) of the statutes is created to read:
108.14 (23) (a) The department shall create and keep up-to-date a handbook
for the purpose of informing employers that are subject to this chapter about the
provisions and requirements of this chapter.
(b) The department shall include all of the following in the handbook:
1. Information about the function and purpose of unemployment insurance

2.	A descript	ion of the	rights	s and responsibil	ities of em	ployer	s under tl	nis
chapter,	including	the right	s and	responsibilities	associated	with	hearings	to
establis	h eligibility	for benefi	ts und	er this chapter.				

- 3. A description of the circumstances under which claimants are eligible and ineligible for benefits under this chapter.
- 4. Disclaimers explaining that the contents of the handbook may not be relied upon as legally enforceable and that adherence to the content does not guarantee a particular result for a decision under this chapter.
- 5. A line to allow an employee to sign to acknowledge that the employee is aware of the contents of the handbook.
 - (c) The department shall make the handbook available on the Internet.
- (d) The department shall distribute printed copies of the handbook to persons who request a copy and may charge a fee as provided in s. 20.908 for the costs of printing and distribution.

SECTION 96. 108.14 (24) of the statutes is created to read:

108.14 (24) The department shall provide information to employers concerning the financing of the unemployment insurance system, including the computation of reserve percentages and their effect upon the contribution and solvency rates of employers, and shall post this information on the Internet. If the department provided a statement of account to any employer, the department shall include the same information on the statement. In addition, the department shall provide the same information in writing to each employer who becomes newly subject to a requirement to pay contributions or reimbursements under this chapter.

SECTION 97. 108.14 (25) of the statutes is created to read:

- 108.14 (25) (a) In this section, "appeal tribunal" includes appeal tribunals under s. 108.09 (3) (a) 1., 2., and 3.
- (b) The department shall conduct an initial training for all individuals who serve as appeal tribunals to prepare them to be able to perform the duties of appeal tribunals established under this chapter.
- (c) The department shall require each individual who serves as an appeal tribunal to satisfy continuing education requirements, as prescribed by the department.

Section 98. 108.14 (26) of the statutes is created to read:

108.14 (26) The department shall prescribe by rule a standard affidavit form that may be used by parties to appeals under ss. 108.09 and 108.10 and shall make the form available to employers and claimants. The form shall be sufficient to qualify as admissible evidence in a hearing under this chapter if the authentication is sufficient and the information set forth by the affiant is admissible, but its use by a party does not eliminate the right of an opposing party to cross examine the affiant concerning the facts asserted in the affidavit.

SECTION 99. 108.141 (7) (a) of the statutes is amended to read:

108.141 (7) (a) The department shall charge the state's share of each week of extended benefits to each employer's account in proportion to the employer's share of the total wages of the employee receiving the benefits in the employee's base period, except that if the employer is subject to the contribution requirements of ss. 108.17 and 108.18 the department shall charge the share of extended benefits to which s. 108.04 (1) (f), (5), (7) (a), (c), (d), (e), (k), (L), (o), (p), (q), (s), or (t), (7m) or (8) (a) or 108.07 (3), (3r), (5) (b) or (8) applies to the fund's balancing account.

SECTION 100. 108.16 (2) (g) and (h) of the statutes are amended to read:

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108.16 (2) (g) Whenever the department receives a request of 2 or more partnerships or limited liability companies consisting of the same partners or members to be treated as separate employers prior to October 1 of any year, the department shall apportion the balance in any existing account of the partnerships or limited liability companies among the separate employers on January 1 following the date of receipt of the request in proportion to the payrolls incurred in the businesses operated by each of the employers in the 4 completed calendar quarters ending on the computation date preceding the date of receipt of the request and shall calculate the reserve percentage of each separate employer in accordance with the proportion of the payroll attributable to that employer. Section 108.18 (2) is not made applicable to the separate employers by reason of such treatment. For purposes of s. 108.18 (7), the department shall treat the partnerships or limited liability companies as separate employers on November 1 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department shall treat the separate employers as existing employers on that January 1.

(h) Whenever, prior to October 1 of any year, the department receives a written request by all partnerships or limited liability companies consisting of the same partners or members which have elected to be treated as separate employers for the partnerships or limited liability companies to be treated as a single employer, the department shall combine the balances in the existing accounts of the separate employers into a new account on January 1 following the date of receipt of the request and shall calculate the reserve percentage of the single employer in accordance with the combined payroll attributable to each of the separate employers in the 4 completed calendar quarters ending on the computation date preceding that January 1. Section 108.18 (2) is not made applicable to the single employer by reason

of such treatment. For purposes of s. 108.18 (7), the department shall treat the partnerships or limited liability companies as a single employer on November 1 preceding that January 1. For purposes of s. 108.18 (7) (b) and (c), the department shall treat the single employer as an existing employer on that January 1.

SECTION 101. 108.16 (8) (b) 4. of the statutes is amended to read:

108.16 (8) (b) 4. The department has received a written application from the transferee requesting that it be deemed a successor. Such Unless the transferee satisfies the department that the application was late as a result of excusable neglect, the application must be received by the department on or before the contribution payment due date for the first full quarter following the date of transfer. The department shall not accept a late application under this subdivision more than 90 days after its due date.

SECTION 102. 108.19 (1m) of the statutes is amended to read:

the federal unemployment account to the unemployment reserve fund under Title XII of the federal social security act (42 USC 1321 to 1324) by first applying any amount available for that purpose from the appropriation under s. 20.445 (1) (fx). If the amount appropriated under s. 20.445 (1) (fx) is insufficient to make full payment of the amount due for any year, the department shall then apply any unencumbered balance in the unemployment interest payment fund and any amounts paid under s. 108.20 (2m). If those amounts are insufficient to make full payment of the amount due for any year, the department shall require each employer subject to this chapter as of the date a rate is established under this subsection shall to pay an assessment to the unemployment interest payment fund at a rate established by the department sufficient to pay interest due on those advances from

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SECTION 102

the federal unemployment account under title XII of the social security act (42 USC 1321 to 1324). The rate established by the department for employers who finance benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate established for other employers. The amount of any employer's assessment shall be the product of the rate established for that employer multiplied by the employer's payroll of the previous calendar year as taken from quarterly employment and wage reports filed by the employer under s. 108.205 (1) or, in the absence of the filing of such reports, estimates made by the department. Each assessment made under this subsection is due on the 30th day commencing after the date on which notice of the assessment is mailed by the department. If the amounts collected from employers under this subsection are in excess of the amounts needed to pay interest due, the department shall use any excess to pay interest owed in subsequent years on advances from the federal unemployment account. If the department determines that additional interest obligations are unlikely, the department shall transfer the excess to the balancing account of the fund.

SECTION 103. 108.19 (1m) of the statutes, as affected by 2013 Wisconsin Act (this act), is amended to read:

108.19 (1m) The department shall pay any interest due on advances from the federal unemployment account to the unemployment reserve fund under Title XII of the federal social security act (42 USC 1321 to 1324) by first applying any amount available for that purpose from the appropriation under s. 20.445 (1) (fx). If the amount appropriated under s. 20.445 (1) (fx) is insufficient to make full payment of the amount due for any year, the department shall then apply any unencumbered balance in the unemployment interest payment fund and any amounts paid under s. 108.20 (2m). If those amounts are insufficient to make full payment of the amount

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due for any year, the department shall require each Each employer subject to this chapter as of the date a rate is established under this subsection to shall pay an assessment to the unemployment interest payment fund at a rate established by the department sufficient to pay interest due on those advances from the federal unemployment account under Title XII of the social security act (42 USC 1321 to 1324). The rate established by the department for employers who finance benefits under s. 108.15 (2), 108.151 (2), or 108.152 (1) shall be 75% of the rate established for other employers. The amount of any employer's assessment shall be the product of the rate established for that employer multiplied by the employer's payroll of the previous calendar year as taken from quarterly employment and wage reports filed by the employer under s. 108.205 (1) or, in the absence of the filing of such reports, estimates made by the department. Each assessment made under this subsection is due on the 30th day commencing after the date on which notice of the assessment is mailed by the department. If the amounts collected from employers under this subsection are in excess of the amounts needed to pay interest due, the department shall use any excess to pay interest owed in subsequent years on advances from the federal unemployment account. If the department determines that additional interest obligations are unlikely, the department shall transfer the excess to the balancing account of the fund.

SECTION 104. 108.205 (1) of the statutes is amended to read:

108.205 (1) Each employer shall file with the department, in such form as the department by rule requires, a quarterly report showing the name, social security number and wages paid to each employee who is employed by the employer in employment with the employer during the quarter. The department may also by rule require each employer to include in the report any salary reduction amounts that are

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not wages and that would have been paid to each such employee by the employer as salary during the quarter but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125. The employer shall file the report no later than the last day of the month following the completion of each quarter.

SECTION 105. 108.21 (1) of the statutes is amended to read:

108.21 (1) Every employing unit which employs one or more individuals to perform work in this state shall keep an accurate work record for each individual employed by it, including full name, address and social security number, which will permit determination of the weekly wages earned by each such individual, the wages paid within each quarter to that individual and the salary reduction amounts that are not wages and that would have been paid by the employing unit to that individual as salary but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125. Each such employing unit shall permit any authorized representative of the department to examine, at any reasonable time, the work record and any other records which may show any wages paid by the employing unit, or any salary reduction amounts that are not wages and that would have been paid by the employing unit as salary but for a salary reduction agreement under a cafeteria plan, within the meaning of 26 USC 125, regardless of the format in which such a record is maintained. If such a record is maintained by an employing unit in machine-readable format, the employing unit shall provide the department with information necessary to retrieve the record. If the department determines that the employing unit is unable to provide access to such a record or that the retrieval capability at the site where the record is maintained is not adequate for efficient examination, the employing unit shall provide a copy of the record to the department and shall allow the department to remove the copy from that site for such period as

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will permit examination at another location. Each such employing unit shall furnish to the department upon demand a sworn statement of the information contained in any such record.

SECTION 106. 108.22 (1) (a) of the statutes is amended to read:

108.22 (1) (a) If Except as provided in par. (cm), if any employer, other than an employer which has ceased business and has not paid or incurred a liability to pay wages in any quarter following the cessation of business, is delinquent in making by the assigned due date any payment to the department required of it under this chapter, the employer shall pay interest on the delinquent payment at that monthly rate that annualized is equal to 9 percent or to 2 percent more than the prime rate as published in the Wall Street Journal as of September 30 of the preceding year, whichever is greater, for each month or fraction thereof that the employer is delinquent from the date such payment became due. If any such employer is delinquent in making filing any quarterly report under s. 108.205 (1) by the assigned due date, the employer shall pay department may assess a tardy filing fee of \$50 $\underline{\text{to}}$ the employer for each delinquent quarterly report in the amount of \$100 or \$20 per employee, as reported on the employer's most recent quarterly report, whichever is greater, or, if the report is filed within 30 days of its due date, in the amount of \$50. If the department cannot determine the number of the employer's employees from the employer's most recent quarterly report, the department may reasonably estimate the number of the employer's employees for purposes of this paragraph.

Section 107. 108.22 (1) (cm) of the statutes is created to read:

108.22 (1) (cm) In limited circumstances as prescribed by rule of the department, the department may waive or decrease the interest charged under par.

(a).

SECTION 108.	108.223 of	the statutes :	is created to read:
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- 108.223 Financial record matching program. (1) Definitions. In this section:
 - (a) "Account" means a demand deposit account, checking account, negotiable withdrawal order account, savings account, time deposit account, or money market mutual fund account.
 - (b) "Debtor" has the meaning given in s. 108.225(1)(c).
 - (c) "Financial institution" has the meaning given in 12 USC 3401 (1).
 - (2) MATCHING PROGRAM AND AGREEMENTS. (a) The department shall operate a financial record matching program under this section for the purpose of identifying the assets of debtors.
 - (b) The department shall enter into agreements with financial institutions doing business in this state to operate the financial record matching program under this section. An agreement shall require the financial institution to participate in the financial record matching program by electing either the financial institution matching option under sub. (3) or the state matching option under sub. (4). The financial institution and the department may by mutual agreement make changes to the agreement. A financial institution that wishes to choose a different matching option shall provide the department with at least 60 days notice. The department shall furnish the financial institution with a signed copy of the agreement.
 - (c) The department may reimburse a financial institution up to \$125 per calendar quarter for participating in the financial record matching program under this section. The department shall make reimbursements under this paragraph from the appropriation under s. 20.445 (1) (n).

- (d) To the extent feasible, the information to be exchanged under the matching program shall be provided by electronic data exchange as prescribed by the department in the agreement under par. (b).
- (3) FINANCIAL INSTITUTION MATCHING OPTION. If a financial institution with which the department has an agreement under sub. (2) elects the financial institution matching option under this subsection, all of the following apply:
- (a) At least once each calendar quarter, the department shall provide to the financial institution, in the manner specified in the agreement under sub. (2) (b), information regarding debtors. The information shall include names and social security or other taxpayer identification numbers.
- (b) Based on the information received under par. (a), the financial institution shall take actions necessary to determine whether any debtor has an ownership interest in an account maintained at the financial institution. If the financial institution determines that a debtor has an ownership interest in an account at the financial institution, the financial institution shall provide the department with a notice containing the debtor's name, address of record, social security number or other taxpayer identification number, and account information. The account information shall include the account number, the account type, the nature of the ownership interest in the account, and the balance of the account at the time that the record match is made. The notice under this paragraph shall be provided in the manner specified in the agreement under sub. (2) (b) and, to the extent feasible, by an electronic data exchange.
- (4) State Matching option. If a financial institution with which the department has an agreement under sub. (2) elects the state matching option under this subsection, all of the following apply:

SECTION 108

- (a) At least once each calendar quarter, the financial institution shall provide the department with information concerning all accounts maintained at the financial institution. For each account maintained at the financial institution, the financial institution shall notify the department of the name and social security number or other tax identification number of each person having an ownership interest in the account, together with a description of each person's interest. The information required under this paragraph shall be provided in the manner specified in the agreement under sub. (2) (b) and, to the extent feasible, by an electronic data exchange.
- (b) The department shall take actions necessary to determine whether any debtor has an ownership interest in an account maintained at the financial institution providing information under par. (a). Upon the request of the department, the financial institution shall provide to the department, for each debtor who matches information provided by the financial institution under par. (a), the address of record, the account number and account type, and the balance of the account.
- (5) Use of information by financial institution; penalty. A financial institution participating in the financial record matching program under this section, and the employees, agents, officers, and directors of the financial institution, may use information received from the department under sub. (3) only for the purpose of matching records and may use information provided by the department in requesting additional information under sub. (4) only for the purpose of providing the additional information. Neither the financial institution nor any employee, agent, officer, or director of the financial institution may disclose or retain information received from the department concerning debtors. Any person who

against an employing unit.

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1	violates this subsection may be fined not less than \$50 nor more than \$1,000 or
2	imprisoned in the county jail for not less than 10 days or more than one year or both.
3	(6) Use of information by department. The department may use information
4	provided by a financial institution under this section only for matching records under
5	sub. (4), for administering the financial record matching program under this section,
6	and for pursuing the collection of amounts owed to the department by debtors. The
7	department may not disclose or retain information received from a financial
8	institution under this section concerning account holders who are not debtors.
9	(7) FINANCIAL INSTITUTION LIABILITY. A financial institution is not liable to any
10	person for disclosing information to the department in accordance with an
11	agreement under this section or for any other action that the financial institution
12	takes in good faith to comply with this section.
13	SECTION 109. 108.227 of the statutes is created to read:
14	108.227 License denial, nonrenewal, discontinuation, suspension and
15	revocation based on delinquent unemployment insurance contributions.
16	(1) DEFINITIONS. In this section:
17	(a) "Contribution" includes contributions under ss. 108.17 and 108.18, interest
18	for a nontimely payment or a fee assessed on an employer, an assessment under s.
19	108.19, any payment due for a forfeiture imposed upon an employing unit under s.
20	108.04(11)(c), and any other penalty assessed by the department under this chapter

(b) "Credential" has the meaning given in s. 440.01 (2) (a), but does not include

a registration as an inactive licensee under s. 452.12 (6) (b).

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SECTION 109

(c)	"Credentialing boa	rd" means	a board,	examining	board or	affiliated
credent	ialing board in the dep	artment of s	afety and	professional	l services t	hat grants
a crede	ntial.					

- (d) "Liable for delinquent contributions" means that a person has exhausted all of the person's remedies under s. 108.10 to challenge the assertion that the person owes the department any contributions and the person is delinquent in the payment of those contributions.
 - (e) "License" means any of the following:
 - 1. An approval specified in s. 29.024 (2r) or a license specified in s. 169.35.
- 2. A license issued by the department of children and families under s. 48.66 (1) (a) to a child welfare agency, group home, shelter care facility, or child care center, as required by s. 48.60, 48.625, 48.65, or 938.22 (7).
- 3. A license, certificate of approval, provisional license, conditional license, certification, certification card, registration, permit, training permit or approval specified in s. 50.35, 50.49 (6) (a) or (10), 51.038, 51.04, 51.42 (7) (b) 11., 51.421 (3) (a), 51.45 (8), 146.40 (3) or (3m), 252.23 (2), 252.24 (2), 254.176, 254.20 (3), 255.08 (2) (a), 256.15 (5) (a) or (b), (6g) (a), (7), or (8) (a) or (f) or 343.305 (6) (a) or a permit for operation of a campground specified in s. 254.47 (1).
 - 5. A license, as defined in s. 101.02 (20) (a).
- 6. A license or certificate of registration issued by the department of financial institutions, or a division of it, under ss. 138.09, 138.12, 138.14, 217.06, 218.0101 to 218.0163, 218.02, 218.04, 218.05, 224.72, 224.725, 224.93 or under subch. IV of ch. 551.
- 7. A license described in s. 218.0114 (14) (a) and (g), a license described in s. 218.0114 (14) (b), (c) or (e), a license issued under s. 218.11, 218.12, 218.22, 218.32,

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218.41, 343.61 or 343.62, a buyer identification card issued under s. 218.51 or a 1 certificate of registration issued under s. 341.51. 2 7m. A license issued under s. 562.05 or 563.24. 3 8. A license, registration or certification specified in s. 299.07 (1) (a). 4 9. A credential. 5 10. A license or permit granted by the department of public instruction. 6 11. A license to practice law. 7 12. A license issued under s. 628.04, 632.69 (2), or 633.14 or a temporary license 8 issued under s. 628.09. 9 13. A license issued by the government accountability board under s. 13.63 (1). 10 14. A permit under s. 170.12. 11 15. A certificate under s. 73.03 (50) or a certification under s. 73.09. 12 (f) "Licensing department" means the department of administration; the board 13 of commissioners of public lands; the department of children and families; the 14 government accountability board; the department of financial institutions; the 15 department of health services; the department of natural resources; the department 16 of public instruction; the department of revenue; the department of safety and 17 professional services; the office of the commissioner of insurance; or the department 18 of transportation. 19 (g) "Nondelinquency certificate" means a certificate that the department of 20 workforce development issues to a person and that states that the person is not liable 21 for delinquent contributions. 22 DUTIES AND POWERS OF LICENSING DEPARTMENTS. Each licensing (a) **(2)** 23

department and the supreme court, if the supreme court agrees, shall enter into a

memorandum of understanding with the department of workforce development

- under sub. (4) (a) that requires the licensing department or supreme court to do all of the following:
 - 1. Request the department of workforce development to certify whether an applicant for a license or license renewal or continuation is liable for delinquent contributions. With respect to an applicant for a license granted by a credentialing board, the department of safety and professional services shall make a request under this subdivision. This subdivision does not apply to the department of transportation with respect to licenses described in sub. (1) (e) 7.
 - 2. Request the department of workforce development to certify whether a license holder is liable for delinquent contributions. With respect to a holder of a license granted by a credentialing board, the department of safety and professional services shall make a request under this subdivision.
 - (b) Each licensing department and the supreme court, if the supreme court agrees, shall do all of the following:
 - 1. a. If, after a request is made under par. (a) 1. or 2., the department of workforce development certifies that the license holder or applicant for a license or license renewal or continuation is liable for delinquent contributions, revoke the license or deny the application for the license or license renewal or continuation. The department of transportation may suspend licenses described in sub. (1) (e) 7. in lieu of revoking those licenses. A suspension, revocation, or denial under this subd. 1. a. is not subject to administrative review or, except as provided in sub. (6), judicial review. With respect to a license granted by a credentialing board, the department of safety and professional services shall make a revocation or denial under this subd. 1. a. With respect to a license to practice law, the department of workforce development shall not submit a certification under this subd. 1. a. to the supreme

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SECTION 109

court until after the license holder or applicant has exhausted his or her remedies under subs. (5) (a) and (6) or has failed to make use of such remedies.

b. Mail a notice of suspension, revocation, or denial under subd. 1. a. to the license holder or applicant. The notice shall include a statement of the facts that warrant the suspension, revocation, or denial and a statement that the license holder or applicant may, within 30 days after the date on which the notice of suspension, revocation, or denial is mailed, file a written request with the department of workforce development to have the certification of contribution delinquency on which the suspension, revocation, or denial is based reviewed at a hearing under sub. (5) (a) and that the license holder or applicant may seek judicial review under sub. (6) of an affirmation under sub. (5) (b) 2. that the person is liable for delinquent contributions. With respect to a license granted by a credentialing board, the department of safety and professional services shall mail a notice under this subd. 1. b. With respect to a license to practice law, the department of workforce development shall mail a notice under this subd. 1. b. and the notice shall indicate that the license holder or applicant may request a hearing under sub. (5) (a) and may request judicial review under sub. (6) and that the department of workforce development will submit a certificate of delinquency to suspend, revoke, or deny a license to practice law to the supreme court after the license holder or applicant has exhausted his or her remedies under subs. (5) (a) and (6) or has failed to make use of such remedies. A notice sent to a person who holds a license to practice law or who is an applicant for a license to practice law shall also indicate that the department of workforce development may not submit a certificate of delinquency to the supreme court if the license holder or applicant pays the delinquent contributions in full or

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enters into an agreement with the department of workforce development to satisfy the delinquency.

- 2. Except as provided in subd. 2m., if notified by the department of workforce development that the department of workforce development has affirmed a certification of contribution delinquency after a hearing under sub. (5) (a), affirm a suspension, revocation, or denial under subd. 1. a. With respect to a license granted by a credentialing board, the department of safety and professional services shall make an affirmation under this subdivision.
- 2m. With respect to a license to practice law, if notified by the department of workforce development that the department of workforce development has affirmed a certification of contribution delinquency after any requested review under subs. (5) (a) and (6), decide whether to suspend, revoke, or deny a license to practice law.
- 3. If a person submits a nondelinquency certificate issued under sub. (5) (b) 1., reinstate the license or grant the application for the license or license renewal or continuation, unless there are other grounds for suspending or revoking the license or for denying the application for the license or license renewal or continuation. If reinstatement is required under this subdivision, a person is not required to submit a new application or other material or to take a new test. No separate fee may be charged for reinstatement of a license under this subdivision. With respect to a license granted by a credentialing board, the department of safety and professional services shall reinstate a license or grant an application under this subdivision.
- 4. If a person whose license has been suspended or revoked or whose application for a license or license renewal or continuation has been denied under subd. 1. a. submits a nondelinquency certificate issued under sub. (3) (a) 2., reinstate the license or grant the person's application for the license or license renewal or

- continuation, unless there are other grounds for not reinstating the license or for denying the application for the license or license renewal or continuation. With respect to a license granted by a credentialing board, the department of safety and professional services shall reinstate a license or grant an application under this subdivision.
- (c) 1. Each licensing department and the supreme court may require a license holder or an applicant for a license or license renewal or continuation to provide the following information upon request:
- a. If the license holder or applicant is an individual and has a social security number, the license holder's or applicant's social security number.
- am. If the license holder or applicant is an individual and does not have a social security number, a statement made or subscribed under oath or affirmation that the license holder or applicant does not have a social security number. The form of the statement shall be prescribed by the department of children and families. A license issued in reliance upon a false statement submitted under this subd. 1. am. is invalid.
- b. If the license holder or applicant is not an individual, the license holder's or applicant's federal employer identification number.
- 2. A licensing department may not disclose any information received under subd. 1. a. or b. to any person except to the department of workforce development for the purpose of requesting certifications under par. (a) 1. or 2. in accordance with the memorandum of understanding under sub. (4) and administering the unemployment insurance program, to the department of revenue for the purpose of requesting certifications under s. 73.0301 (2) (a) 1. or 2. in accordance with the memorandum of understanding under s. 73.0301 (4) and administering state taxes.

1	and to the department of children and families for the purpose of administering s.
2	49.22.

- (3) Duties and powers of department of workforce development. (a) The department of workforce development shall do all of the following:
- 1. Enter into a memorandum of understanding with each licensing department and the supreme court, if the supreme court agrees, under sub. (4) (a).
- 2. Upon the request of any applicant for issuance, renewal, continuation, or reinstatement of a license whose license has been previously revoked or suspended or whose application for a license or license renewal or continuation has been previously denied under sub. (2) (b) 1. a., issue a nondelinquency certificate to the applicant if the applicant is not liable for delinquent contributions.
- 3. Upon the request of any person whose license or certificate has been previously revoked or denied under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), reinstate the license or certificate if the applicant is not liable for delinquent contributions.
- (b) If a request for certification is made under sub. (2) (a) 1. or 2., the department of workforce development may, in accordance with a memorandum of understanding entered into under par. (a) 1., certify to the licensing department or the supreme court that the applicant or license holder is liable for delinquent contributions.
- (4) Memorandum of understanding. (a) Each memorandum of understanding shall include procedures that do all of the following:
- 1. Establish requirements for making requests under sub. (2) (a) 1. and 2., including specifying the time when a licensing department or the supreme court

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- shall make requests under sub. (2) (a) 1. and 2., and for making certifications under sub. (3) (b).
 - 2. Implement the requirements specified in sub. (2) (b) 3. and 4.
- (b) The department of workforce development and the licensing department shall consider all of the following factors in establishing requirements under par. (a)

 1.:
- 7 1. The need to issue licenses in a timely manner.
 - 2. The convenience of applicants.
 - 3. The impact on collecting delinquent contributions.
- 10 4. The effects on program administration.
 - 5. Whether a suspension, revocation, or denial under sub. (2) (b) 1. a. will have an impact on public health, safety, or welfare or the environment.
 - (5) Hearing. (a) The department of workforce development shall conduct a hearing requested by a license holder or applicant for a license or license renewal or continuation under sub. (2) (b) 1. b., or as requested under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), to review a certification or determination of contribution delinquency that is the basis of a denial, suspension, or revocation of a license or certificate in accordance with this section or an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4). A hearing under this paragraph is limited to questions of mistaken identity of the license or certificate holder or applicant and of prior payment of the contributions that the department of workforce development certified or determined the license or certificate holder or applicant owes the department. At a hearing under this paragraph, any statement filed by the department of workforce development, the licensing department, or the supreme

court, if the supreme court agrees, may be admitted into evidence and is prima facie evidence of the facts that it contains. Notwithstanding ch. 227, a person entitled to a hearing under this paragraph is not entitled to any other notice, hearing, or review, except as provided in sub. (6).

- (b) After a hearing conducted under par. (a) or, in the case of a determination related to a license to practice law, after a hearing under par. (a) or, if the hearing is appealed, after judicial review under sub. (6), the department of workforce development shall do one of the following:
- 1. Issue a nondelinquency certificate to a license holder or an applicant for a license or license renewal or continuation if the department determines that the license holder or applicant is not liable for delinquent contributions. For a hearing requested in response to an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d), 103.91 (4) (d), 103.92 (8), 104.07 (7), or 105.13 (4), the department shall grant a license or certificate or reinstate a license or certificate if the department determines that the applicant for or the holder of the license or certificate is not liable for delinquent contributions, unless there are other grounds for denying the application or revoking the license or certificate.
- 2. Provide notice that the department of workforce development has affirmed its certification of contribution delinquency to a license holder; to an applicant for a license, a license renewal, or a license continuation; and to the licensing department or the supreme court, if the supreme court agrees. For a hearing requested in response to an action taken under s. 102.17 (1) (ct), 103.275 (2) (bt), 103.34 (10) (d), 103.91 (d) (d), 103.92 (8), 104.07 (7), or 105.13 (4), the department of workforce development shall provide notice to the license or certificate holder or applicant that

the department	of workforce	development	has	affirmed	its	determination	of
contribution deli	nquency.						

(6) JUDICIAL REVIEW. A license holder or applicant may seek judicial review under ss. 227.52 to 227.60 of an affirmation under sub. (5) (b) 2. that the person is liable for delinquent contributions, except that the review shall be in the circuit court for Dane County.

SECTION 110. 115.31 (6m) of the statutes is amended to read:

115.31 (6m) The department of public instruction shall, without a hearing, revoke a license or permit granted by the department of public instruction if the department of revenue certifies under s. 73.0301 that the licensee or permit holder is liable for delinquent taxes or if the department of workforce development certifies under s. 108.227 that the licensee or permit holder is liable for delinquent unemployment insurance contributions.

SECTION 111. 118.19 (1m) (a) of the statutes is amended to read:

118.19 (1m) (a) The department of public instruction may not issue or renew a license or permit or revalidate a license that has no expiration date unless the applicant provides the department of public instruction with his or her social security number. The department of public instruction may not disclose the social security number except to the department of revenue for the sole purpose of requesting certifications under s. 73.0301 and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 112. 118.19 (1m) (b) of the statutes is amended to read:

118.19 (1m) (b) The department of public instruction may not issue or renew a license or permit or revalidate a license that has no expiration date if the department of revenue certifies under s. 73.0301 that the applicant, licensee, or

1	permit holder is liable for delinquent taxes or if the department of workforce
2	development certifies under s. 108.227 that the applicant, licensee, or permit holder
3	is liable for delinquent unemployment insurance contributions.
4	SECTION 113. 138.09 (1m) (b) 2. a. of the statutes is amended to read:
5	138.09 (1m) (b) 2. a. The division may disclose information under subd. 1. to
6	the department of revenue for the sole purpose of requesting certifications under s.
7	73.0301 and to the department of workforce development for the sole purpose of
8	requesting certifications under s. 108.227.
9	SECTION 114. 138.09 (3) (am) 2. of the statutes is amended to read:
10	138.09 (3) (am) 2. The department of revenue certifies under s. 73.0301 that
11	the applicant is liable for delinquent taxes or the department of workforce
12	development certifies under s. 108.227 that the applicant is liable for delinquent
13	unemployment insurance contributions.
14	SECTION 115. 138.09 (4) (c) of the statutes is amended to read:
15	138.09 (4) (c) The division shall revoke a license under this section if the
16	department of revenue certifies that the licensee is liable for delinquent taxes under
17	s. 73.0301 or if the department of workforce development certifies that the licensee
18	is liable for delinquent unemployment insurance contributions under s. 108.227. A
19	licensee whose license is revoked under this paragraph for delinquent taxes or
20	unemployment insurance contributions is entitled to a hearing under s. 73.0301 (5)
21	(a) or 108.227 (5) (a), whichever is applicable, but is not entitled to a hearing under
22	par. (a).
23	SECTION 116. 138.12 (3) (d) 2. a. of the statutes is amended to read:
24	138.12 (3) (d) 2. a. The division may disclose information under subd. 1. to the
25	department of revenue for the sole purpose of requesting certifications under s.

1	73.0301 and to the department of workforce development for the sole purpose of
2	requesting certifications under s. 108.227.
3	SECTION 117. 138.12 (4) (a) 1m. of the statutes is created to read:
4	138.12 (4) (a) 1m. An applicant whose application is denied under par. (b) 5m.
5	is entitled to a hearing under s. 108.227 (5) (a) but is not entitled to a hearing under
6	this paragraph.
7	SECTION 118. 138.12 (4) (b) 5m. of the statutes is created to read:
8	138.12 (4) (b) 5m. Has not been certified by the department of workforce
9	development under s. 108.227 as being liable for delinquent unemployment
10	insurance contributions.
11	SECTION 119. 138.12 (5) (am) 1. b. of the statutes is amended to read:
12	138.12 (5) (am) 1. b. The department of revenue has certified under s. 73.0301
13	that the applicant is liable for delinquent taxes under s. 73.0301 or the department
14	of workforce development has certified under s. 108.227 that the applicant is liable
15	for delinquent unemployment insurance contributions under s. 108.227. An
16	applicant whose renewal application is denied under this subd. 1. b. is entitled to a
17	hearing under s. $73.0301(5)(a)$ or $108.227(5)(a)$ but is not entitled to a hearing under
18	par. (b).
19	SECTION 120. 138.12 (5) (am) 3. of the statutes is amended to read:
20	138.12 (5) (am) 3. The division shall revoke the license of any insurance
21	premium finance company if the department of revenue has certified under s.
22	73.0301 that the licensee is liable for delinquent taxes under s. 73.0301 or if the
23	department of workforce development has certified under s. 108.227 that the
24	licensee is liable for delinquent unemployment insurance contributions. A licensee

whose license is revoked under this subdivision for delinquent taxes or

1	unemployment insurance contributions is entitled to a hearing under s. 73.0301 (5)
2	(a) or 108.227 (5) (a), whichever is applicable, but is not entitled to a hearing under
3	par. (b).
4	SECTION 121. 138.14 (4) (a) 2. a. of the statutes is amended to read:
5	138.14 (4) (a) 2. a. The division may disclose information under subd. 1. a. or
6	b. to the department of revenue for the sole purpose of requesting certifications under
7	s. 73.0301 and to the department of workforce development for the sole purpose of
8	requesting certifications under s. 108.227.
9	SECTION 122. 138.14 (5) (b) 2m. of the statutes is created to read:
10	138.14 (5) (b) 2m. The department of workforce development certifies under s.
11	108.227 that the applicant is liable for delinquent unemployment insurance
12	contributions.
13	SECTION 123. 138.14 (9) (cm) of the statutes is created to read:
14	138.14 (9) (cm) The division shall revoke a license issued under this section if
15	the department of workforce development certifies under s. 108.227 that the licensee
16	is liable for delinquent unemployment insurance contributions. A licensee whose
17	license is revoked under this paragraph for delinquent unemployment insurance
18	contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
19	s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.
20	SECTION 124. 138.14 (9) (d) of the statutes is amended to read:
21	138.14 (9) (d) Except as provided in pars. (b) and (c) to (cm), no license shall be
22	revoked or suspended except after a hearing under this section. A complaint stating
23	the grounds for suspension or revocation together with a notice of hearing shall be
24	delivered to the licensee at least 5 days in advance of the hearing. In the event the
25	licensee cannot be found, complaint and notice of hearing may be left at the place of

1	business stated in the license, which shall be considered the equivalent of delivering
2	the notice of hearing and complaint to the licensee.
3	SECTION 125. 146.40 (4d) (b) of the statutes is amended to read:
4	146.40 (4d) (b) The department may not disclose any information received
5	under par. (a) to any person except to the department of revenue for the sole purpose
6	of requesting certifications under s. 73.0301 and to the department of workforce
7	development for the sole purpose of requesting certifications under s. 108.227.
8	SECTION 126. 146.40 (4d) (d) of the statutes is amended to read:
9	146.40 (4d) (d) The department shall deny an application for the issuance of
10	an approval specified in par. (a) or shall revoke an approval if the department of
11	revenue certifies under s. 73.0301 that the applicant for or holder of approval is liable
12	for delinquent taxes or if the department of workforce development certifies under
13	s. 108.227 that the applicant for or holder of approval is liable for delinquent
14	unemployment insurance contributions.
15	SECTION 127. 146.40 (4d) (e) of the statutes is amended to read:
16	146.40 (4d) (e) An action taken under par. (c) or (d) is subject to review only as
17	provided under s. 73.0301 (2) (b) and (5) or s. 108.227 (5) and (6), whichever is
18	applicable.
19	SECTION 128. 169.35 (title) of the statutes is amended to read:
20	169.35 (title) Denial and revocation of licenses based on tax
21	delinquency delinquent taxes or unemployment insurance contributions.
22	SECTION 129. 169.35 (2) of the statutes is amended to read:
23	169.35 (2) DISCLOSURE OF NUMBERS. The department of natural resources may
24	not disclose any information received under sub. (1) to any person except to the
25	department of revenue for the sole purpose of making certifications required under

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1	s. 73.0301 and to the department of workforce development for the sole purpose of
2	making certifications required under s. 108.227.
3	SECTION 130. 169.35 (3) of the statutes is amended to read:
4	169.35 (3) DENIAL AND REVOCATION. The department of natural resources shall
5	deny an application to issue or renew, or shall revoke if already issued, a license
6	specified in sub. (1) if the applicant for or the holder of the license fails to provide the
7	information required under sub. (1) or, if the department of revenue certifies that the
8	applicant or license holder is liable for delinquent taxes under s. 73.0301, or if the
9	department of workforce development certifies that the applicant or license holder
10	is liable for delinquent unemployment insurance contributions under s. 108.227.
11	SECTION 131. 170.12 (3m) (b) 1. of the statutes is amended to read:
12	170.12 (3m) (b) 1. The board may disclose information under par. (a) 1. or 2.
13	to the department of revenue for the sole purpose of requesting certifications under
14	s. 73.0301 and to the department of workforce development for the sole purpose of
15	requesting certifications under s. 108.227.
16	SECTION 132. 170.12 (8) (b) 1. bm. of the statutes is created to read:
17	170.12 (8) (b) 1. bm. The department of workforce development has certified
18	under s. 108.227 that the applicant is liable for delinquent unemployment insurance
19	contributions under s. 108.227. An applicant whose renewal application is denied
20	under this subd. 1. bm. is entitled to a hearing under s. 108.227 (5) (a) but is not
21	entitled to any other hearing under this section.
22	SECTION 133. 170.12 (8) (b) 4. of the statutes is created to read:
23	170.12 (8) (b) 4. The board shall revoke a permit issued under this section is

the department of workforce development has certified under s. 108.227 that the

permit holder is liable for delinquent unemployment insurance contributions under

1	s. 108.227. A permit holder whose permit is revoked under this subdivision for
2	delinquent unemployment insurance contributions is entitled to a hearing under s.
3	108.227 (5) (a) but is not entitled to any other hearing under this section.
4	SECTION 134. 217.05 (1m) (b) 1. of the statutes is amended to read:
5	217.05 (1m) (b) 1. The division may disclose information under par. (a) to the
6	department of revenue for the sole purpose of requesting certifications under s.
7	73.0301 and to the department of workforce development for the sole purpose of
8	requesting certifications under s. 108.227.
9	SECTION 135. 217.06 (5m) of the statutes is created to read:
10	217.06 (5m) The applicant has not been certified under s. 108.227 by the
11	department of workforce development to be liable for delinquent unemployment
12	insurance contributions.
13	SECTION 136. 217.09 (1t) of the statutes is created to read:
14	217.09 (1t) The division shall revoke any license issued under this chapter if
15	the department of workforce development certifies under s. 108.227 that the licensee
16	is liable for delinquent unemployment insurance contributions. A licensee whose
17	license is revoked under this subsection for delinquent unemployment insurance
18	contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under
19	s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this chapter.
20	SECTION 137. 217.09 (4) of the statutes is amended to read:
21	217.09 (4) The division shall revoke or suspend only the authorization to
22	operate at the location with respect to which grounds for revocation or suspension
23	apply, but if the division finds that such grounds for revocation or suspension apply
24	to more than one location operated by such licensee, then the division shall revoke
25	or suspend all of the authorizations of the licensee to which such grounds apply

Suspensions under sub. (1m) and revocations under sub. (1r) or (1t) shall suspend
or revoke the authorization to operate at all locations operated by the licensee.

SECTION 138. 217.09 (6) of the statutes is amended to read:

217.09 (6) Except for a license revoked under sub. (1r) or (1t), the division may on its own motion issue a new license when a license has been revoked.

SECTION 139. 218.0114 (21e) (a) of the statutes is amended to read:

218.0114 (21e) (a) In addition to any other information required under this section and except as provided in par. (c), an application by an individual for the issuance or renewal of a license described in sub. (14) shall include the individual's social security number and an application by a person who is not an individual for the issuance or renewal of a license described in sub. (14) (a), (b), (c) or (e) shall include the person's federal employer identification number. The licensor may not disclose any information received under this paragraph to any person except the department of children and families for purposes of administering s. 49.22 or, the department of revenue for the sole purpose of requesting certifications under s. 73.0301, and the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

Section 140. 218.0114 (21g) (b) 1. of the statutes is amended to read:

218.0114 (21g) (b) 1. The licensor may disclose information under par. (a) to the department of revenue for the sole purpose of requesting certifications under s. 73.0301 and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 141. 218.0116 (1g) (b) of the statutes is amended to read:

218.0116 (1g) (b) A license described in s. 218.0114 (14) (a), (b), (c) or (e) shall be suspended or revoked if the department of revenue certifies under s. 73.0301 that

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1	the applicant or licensee is liable for delinquent taxes or if the department of
2	workforce development certifies under s. 108.227 that the applicant or licensee is
3	liable for delinquent unemployment insurance contributions.
4	SECTION 142. 218.0116 (1m) (a) 2m. of the statutes is created to read:
5	218.0116 (1m) (a) 2m. The department of workforce development certifies
6	under s. 108.227 that the applicant is liable for delinquent unemployment insurance
7	contributions. An applicant whose license is denied under this subdivision for
8	delinquent unemployment insurance contributions is entitled to a notice under s.
9	108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other
10	notice or hearing under this section.
11	SECTION 143. 218.0116 (1m) (d) of the statutes is created to read:
12	218.0116 (1m) (d) A license described in s. 218.0114 (16) shall be revoked if the
13	department of workforce development certifies under s. 108.227 that the licensee is
14	liable for delinquent unemployment insurance contributions. A licensee whose
15	license is revoked under this paragraph for delinquent unemployment insurance
16	contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under
17	s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.
18	SECTION 144. 218.02 (2) (a) 2. a. of the statutes is amended to read:
19	218.02 (2) (a) 2. a. The division may disclose information under subd. 1. to the
20	department of revenue for the sole purpose of requesting certifications under s.
21	73.0301 and to the department of workforce development for the sole purpose of
22	requesting certifications under s. 108.227.
23	SECTION 145. 218.02 (3) (dm) of the statutes is created to read:

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1	218.02 (3) (dm) That the applicant has not been certified under s. 108.227 by
2	the department of workforce development as being liable for delinquent
3	unemployment insurance contributions.
4	SECTION 146. 218.02 (6) (d) of the statutes is created to read:
5	218.02 (6) (d) In accordance with s. 108.227, the division shall revoke a license
6	if the department of workforce development has certified under s. 108.227 that the
7	licensee is liable for delinquent unemployment insurance contributions.
8	SECTION 147. 218.02 (9) (a) 1m. of the statutes is created to read:
9	218.02 (9) (a) 1m. Applications for licenses that are denied, or licenses that are
10	revoked, because the department of workforce development has certified under s.
11	108.227 that the applicant or licensee is liable for delinquent unemployment
12	insurance contributions.
13	SECTION 148. 218.04 (3) (a) 2. a. of the statutes is amended to read:
14	218.04 (3) (a) 2. a. The division may disclose information under subd. 1. to the
15	department of revenue for the sole purpose of requesting certifications under s.
16	73.0301 and to the department of workforce development for the sole purpose of
17	requesting certifications under s. 108.227.
18	SECTION 149. 218.04 (4) (am) 2m. of the statutes is created to read:
19	218.04 (4) (am) 2m. The department of workforce development certifies under
20	s. 108.227 that the applicant is liable for delinquent unemployment insurance
21	contributions. An applicant for whom a license is not issued or renewed under this
22	subdivision for delinquent unemployment insurance contributions is entitled to
23	notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is no
24	entitled to any other notice or hearing under this section.

SECTION 150. 218.04(5) (at) of the statutes is created to read:

218.04 (5) (at) The division shall revoke a license issued under this section if
the department of workforce development certifies under s. 108.227 that the licensee
is liable for delinquent unemployment insurance contributions. A licensee whose
license is revoked under this paragraph for delinquent unemployment insurance
contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under
s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.
SECTION 151. 218.04 (5) (b) of the statutes is amended to read:
218.04 (5) (b) Except as provided in pars. (am) and (ar) to (at), no license shall
be revoked or suspended except after a hearing under this section. A complaint
stating the grounds for suspension or revocation together with a notice of hearing
shall be delivered to the licensee at least 5 days in advance of the hearing. In the
event the licensee cannot be found, complaint and notice of hearing may be left at the
place of business stated in the license and this shall be deemed the equivalent of
delivering the notice of hearing and complaint to the licensee.
SECTION 152. 218.05 (3) (am) 2. a. of the statutes is amended to read:
218.05 (3) (am) 2. a. The division may disclose information under subd. 1. to
the department of revenue for the sole purpose of requesting certifications under s
73.0301 and to the department of workforce development for the sole purpose of
requesting certifications under s. 108.227.
SECTION 153, 218.05 (4) (c) 2m. of the statutes is created to read:

218.05 (4) (c) 2m. The department of workforce development certifies under s.

108.227 that the applicant is liable for delinquent unemployment insurance

contributions. An applicant whose application is denied under this subdivision for

delinquent unemployment insurance contributions is entitled to a notice under s.

108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 154. 218.05 (11) (bm) of the statutes is created to read:

218.05 (11) (bm) The department of workforce development certifies under s. 108.227 that the renewal applicant is liable for delinquent unemployment insurance contributions. An applicant whose application is not renewed under this paragraph for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 155. 218.05 (12) (at) of the statutes is created to read:

218.05 (12) (at) The division shall revoke a license under this section if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions. A licensee whose license is revoked under this paragraph for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 156. 218.05 (12) (b) of the statutes is amended to read:

218.05 (12) (b) The division may revoke only the particular license with respect to which grounds for revocation may occur or exist, or if the division shall find that such grounds for revocation are of general application to all offices or to more than one office operated by such licensee, the division may revoke all of the licenses issued to such licensee or such number of licenses to which such grounds apply. A revocation under pars. (am) and (ar) to (at) applies to all of the licenses issued to the licensee.

SECTION 157. 218.05 (12) (e) of the statutes is amended to read:

218.05 (12) (e) Except as provided under pars. (am) and (ar) to (at), no license
shall be revoked until the licensee has had notice of a hearing thereon and an
opportunity to be heard. When any license is so revoked, the division shall within
20 days thereafter, prepare and keep on file with the division, a written order or
decision of revocation which shall contain the division's findings with respect thereto
and the reasons supporting the revocation and shall send by mail a copy thereof to
the licensee at the address set forth in the license within 5 days after the filing with
the division of such order, finding or decision.

SECTION 158. 218.11 (2) (am) 3. of the statutes is amended to read:

218.11 (2) (am) 3. The department may not disclose any information received under subd. 1. to any person except to the department of children and families for purposes of administering s. 49.22 or, to the department of revenue for the sole purpose of requesting certifications under s. 73.0301, and to the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 159. 218.11 (6m) (c) of the statutes is created to read:

218.11 (6m) (c) The licensor shall suspend or revoke a license if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions. A licensee whose license is suspended or revoked under this paragraph for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 160. 218.12 (2) (am) 2. of the statutes is amended to read:

218.12 (2) (am) 2. The department may not disclose a social security number obtained under par. (a) to any person except to the department of children and

families for the sole purpose of administering s. 49.22 or, to the department of
revenue for the sole purpose of requesting certifications under s. 73.0301, and to the
department of workforce development for the sole purpose of requesting
certifications under s. 108.227.

SECTION 161. 218.12 (3m) (c) of the statutes is created to read:

218.12 (3m) (c) The licensor shall suspend or revoke a license if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions. A licensee whose license is suspended or revoked under this paragraph for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b) 1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or hearing under this section.

SECTION 162. 218.21 (2m) (b) of the statutes is amended to read:

218.21 (2m) (b) The department of transportation may not disclose any information received under sub. (2) (ag) or (am) to any person except to the department of children and families for purposes of administering s. 49.22 or, the department of revenue for the sole purpose of requesting certifications under s. 73.0301, and the department of workforce development for the sole purpose of requesting certifications under s. 108.227.

SECTION 163. 218.22 (3m) (c) of the statutes is created to read:

218.22 (3m) (c) The department of transportation shall suspend or revoke a license if the department of workforce development certifies under s. 108.227 that the licensee is liable for delinquent unemployment insurance contributions. A licensee whose license is suspended or revoked under this paragraph for delinquent unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b)

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1	1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or
2	hearing under this section.
3	SECTION 164. 218.31 (1m) (b) of the statutes is amended to read:
4	218.31 (1m) (b) The department of transportation may not disclose any
5	information received under sub. (1) (ag) or (am) to any person except to the
6	department of children and families for purposes of administering s. 49.22 or, the
7	department of revenue for the sole purpose of requesting certifications under s.
8	73.0301, and the department of workforce development for the sole purpose of
9	requesting certifications under s. 108.227.
10	SECTION 165. 218.32 (3m) (c) of the statutes is created to read:
11	218.32 (3m) (c) The department of transportation shall suspend or revoke a
12	license if the department of workforce development certifies under s. 108.227 that
13	the licensee is liable for delinquent unemployment insurance contributions. A
14	licensee whose license is suspended or revoked under this paragraph for delinquent
15	unemployment insurance contributions is entitled to a notice under s. 108.227 (2) (b)
16	1. b. and a hearing under s. 108.227 (5) (a) but is not entitled to any other notice or
17	hearing under this section.
18	SECTION 166. 218.41 (2) (am) 2. of the statutes is amended to read:
19	218.41 (2) (am) 2. The department of transportation may not disclose any
20	information received under subd. 1. a. or b. to any person except to the department
21	of children and families for the sole purpose of administering s. 49.22 or, the
22	department of revenue for the sole purpose of requesting certifications under s.
23	73.0301, and the department of workforce development for the sole purpose of
24	requesting certifications under s. 108.227.

SECTION 167. 218.41 (3m) (b) 3. of the statutes is created to read: